



State of Indiana, Department of Revenue
Electronic Taxpayer Service Center

State and Local Withholding Reports WH-1 Booklet
XML FORMAT

(Revised December 12, 2008)

WH-1 Electronic Filing Requirements

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WH-1 Electronic Filing Requirements

INTRODUCTION

This document provides the specifications for filing electronic WH-1s with the Indiana Department of Revenue for those from whom Indiana State or County taxes have been withheld.

However, if after reviewing this material you still have unanswered questions regarding the electronic filing of WH-1 reports please contact the Indiana Department of Revenue at telephone number (317) 233-5656. You may also email your questions to IDORB2BSupport@dor.IN.gov , or you may write to the following address:

ELECTRONIC FILING COORDINATOR
INDIANA DEPARTMENT OF REVENUE
100 NORTH SENATE AVENUE N286
INDIANAPOLIS, IN 46204

Beginning with January's WH-1 return due February 20, 2009

- There is a new version of the WH-1 return form for 2009 that requires employers to report their employees' county withholding taxes by county of residence. This form must be completed and filed with every payment. The DOR can no longer accept payments without a return.
- WH-1s can now be filed electronically via the INTax website or File Uploads
- WEBSITE www.intax.in.gov
- Businesses are required to register for INTax in advance of trying to file their first return. Completion of INTax registration may take several days.
- File Upload uses a text file format defined in Extended Markup Language, known as XML. It is important that submitters understand this technology prior attempting to file using this method.

The WH-1 is a monthly return and payment that has a filing deadline of not more than twenty (20) days after the end of each reporting period of each following month. If that date falls on a weekend the filing deadline moves to the following working day. The postmark date is used to determine that the filing is on time.

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A request for an extension to the filing deadline should be made in writing and the request should be sent to the following address:

Tax Administration / Customer Contact
Indiana Department of Revenue
100 North Senate Avenue, N105, MS 112
Indianapolis, IN 46204-2253

Withholding questions may be directed to the Business Tax Section at (317) 233-4016 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

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ELECTRONIC FILING OPTIONS

INTax

What INTax Is. The INTax website (www.intax.in.gov) is the business portal into the Indiana Department of Revenue. Businesses can use it to electronically file many of their business tax returns.

Who INTax Is For. INTax is for any enterprise doing business in Indiana that collects and pays taxes.

Signing Up for INTax. Corporations and partnerships wishing to use INTax must be registered with the Indiana Secretary of State. Any enterprise wishing to file tax returns must have filed a BT-1 form with the Indiana Department of Revenue in order to open accounts for the various taxes they need to collect and pay. Having satisfied these requirements, one representative of the business may request login credentials for INTax by registering on the website. It may take several business days for the registration process to complete.

File Upload

What File Upload Is. File Upload is a facility for uploading electronic files containing tax return data to the Department of Revenue's systems.

Who File Upload Is For. File Upload is for very large Taxpayers and Service Providers (e.g. payroll services, accounting firms). Very large Taxpayers may file the same return for many locations. Service Providers may file returns on behalf of many clients. Both may need a hands-free means of filing.

File Upload Submitters must be pre-registered and certified to use the facility. Filings from unregistered submitters or using uncertified files will not be processed.

Signing up for File Upload. Firms wishing to file returns via File Upload must register with the Department of Revenue and be certified for each tax type they wish to file. Registration is handled through the INTax website so File Upload Submitters must be registered for INTax before they can be registered for File Upload. Certification will require that the Submitter provide two different test files in the prescribed format that successfully pass the edits in the Department of Revenue's Electronic Return Filing system.

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File Naming Convention

Files transmitted to the DOR via the File Upload system should be named using the convention shown in the following table:

File Naming Conventions

Characters	Values
1	File Type Indicator Valid Indicators: P – Production T – Test
2-11	Submitter Identifier as assigned through the DOR's registration process
12-14	Tax Form Code as specified in the certification letter.
15	File format that is used to represent the data in the file. This is the file format that was certified. File formats are: 1. XML
16-21	Sequence Number incremented from 000001 for each transmission of the specified Tax Form Code made by the Submitter in a given tax year
22-25	Extension depending on the file format. File Format extensions: 1. .xml

WH-1 File Upload Business Rules

Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeats ?	Contents	Err Nbr (see Note at bottom of page)
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grand child							
TrustTransmissionINWH-1									N	N	N		S1
	TransmissionHeader								N	N	N		S1
		count					Numeric	13	N	N	N	This attribute contains the number of WH-1 returns in the transmission. It must equal the number of returns in the transmission.	S1, S4, F1
		TransmissionID					Character	41	N	N	N	Assigned VendorCd concatenated with the 5 character Julian date concatenated with a 6 digit number to make the transmission unique. If only one transmission is sent daily, this number can always be 000001. Example: LOGAN08226000001	S1
		TimeStamp					Date		N	Y	N	Date/Time Stamp of the transmission	S4
		VendorCd					Character	30	N	N	N	Submitter ID supplied by IN DOR	S1
		ProcessType					Character	1	Y	N	N	"P" for Production or "T" for Test	S1
		TransmissionPaymentHash					Numeric	18	N	Y	N	Total amount of any payment transactions in the transmission. For this to be applicable, either the StatePayment or ACHCreditInfo elements of the FinancialTransaction element would need to be present. This element would contain the sum of all PaymentAmount elements in the FinancialTransactions.	F2, S4
	ReturnState								N	N	Y	This element repeats for every WH-1 in the transmission. There must be at least 1 return in the file.	S1, S5
		stateSchemaVersion					Character	20	N	N	N	2008V1.1	S1
		ReturnHeaderState							N	N	N		S1
		binaryAttachmentCount					Numeric	13	N	Y	N	No binary attachments are expected with this transmission. This element is optional. If used, it should contain 0.	S4
		Jurisdiction					Character	2	Y	N	N	"IN"	S1, S2
		TimeStamp					Character	20	N	N	N	Date/Time stamp that record was written.	S1
		TaxPeriodBeginDate					Date	10	Y	N	N	This element is optional in the schema, but required for all WH-1 returns. It is the begin date of the tax period to which this return applies. The format is YYYY-MM-DD where the day will always be "01". This element is derived using the For Tax Period and the Filing Status printed on the WH-1. The For Tax Period ends on the last day of the month listed, and the begin period is calculated based upon the filing frequency. If the Filing Status is "Early Filer" or "Monthly", this element would be first day of the month i.e. for Dec 2008, this element is 2008-12-01. If the Filing Status is "Quarterly", this element would be first day of the quarter, i.e. for Oct Nov Dec 2008, this element would be 2008-10-01. If the Filing Status is "Semi Annual", this element would be 2008-07-01. If the Filing Status is "Annual", this element would be 2008-01-01.	S1, S4
		TaxPeriodEndDate					Date	10	Y	N	N	This element is optional in the schema, but required for all WH-1 returns. It is the end date of the tax period to which this return applies. The format is YYYY-MM-DD. The day portion will always be the last day of the month.	S1, S4
		TaxYear					Character	4	Y	N	N	This is the tax year to which the return applies: example: "2009"	S1, S2
		DisasterRelief					Character	100	N	Y	N	This element is optional. It is not expected unless the Governor has declared a disaster situation and the Commissioner relaxes tax filing deadline rules in support of that declaration.	

WH-1 File Upload Business Rules

Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeats ?	Contents	Err Nbr (see Note at bottom of page)
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grand child							
				ISPNumber			Character	13	N	Y	N	This element is optional. It is not expected with WH-1 returns.	
				PreparerFirm					N	Y	N	This element is optional. For WH-1 returns prepared by a service provider, this element would contain the information about that service provider.	
					EIN		Character	9	Y	N	N	This element is optional. It is in a choice gate with MissingEINReason. If data is present in this element, data cannot be present in MissingEINReason.	S1, S3
					MissingEINReason		Character	9	Y	N	N	This element is optional. It is in a choice gate with EIN. If data is present in this element, data cannot be present in EIN. There are only two permissible values in this element. They are: "FOREIGNUS" or "APPLD FOR"	S1, S3 S2
					PreparerFirmBusinessName				N	N	N		S1
						BusinessNameLine1	Character	70	N	N	N	Paid Preparer Firm's Name	S1
						BusinessNameLine2	Character		N	Y	N	Not used by RPS.	
					PreparerFirmUSAddress							This element is in a choice gate with PaidPreparerForeignAddress. If data is present in this element, data cannot be present in PaidPreparerForeignAddress.	S3
						AddressLine1	Character	30	N	N	N	Paid Preparer Firm's Address Line 1	S1
						AddressLine2	Character	30	N	Y	N	Paid Preparer Firm's Address Line 2	
						City	Character	20	N	N	N	Paid Preparer Firm's City	S1
						State	Character	2	Y	N	N	Paid Preparer Firm's State Code	S1, S2
						ZipCode	Character	9	N	N	N	Paid Preparer Firm's 5 or 9 character Zip Code	S1, S4
					PreparerFirmForeignAddress							This element is in a choice gate with PaidPreparerUSAddress. If data is present in this element, data cannot be present in PaidPreparerUSAddress	S3
						AddressLine1	Character	30	N	N	N	Paid Preparer Firm's Foreign Address Line 1	S1
						AddressLine2	Character	30	N	Y	N	Paid Preparer Firm's Foreign Address Line 2	
						City	Character	20	N	N	N	Paid Preparer Firm's Foreign City	S1
						ProvinceOrState	Character	8	N	N	N	Paid Preparer Firm's Foreign Province or State Code	S1
						Country	Character	2	Y	N	N	Paid Preparer Firm's Foreign 2 Alpha Character Country Code	S1, S2
						PostalCode	Character	20	N	N	N	Paid Preparer Firm's Foreign Postal Code	S1, S4
				Preparer					Y	Y	N	This element is optional. It is not expected with WH-1 returns. We will detail the data expected in the child elements in the unlikely chance that the data is available to send.	
					Name		Character	70	N	Y	N	Paid Preparer's Name	
					SSN		Character	9	Y	N	N	This element is in a choice gate with PTIN. If data is present in this element, data cannot be present in PTIN.	S1, S3, S4
					PTIN		Character	8	Y	N	N	This element is in a choice gate with SSN. If data is present in this element, data cannot be present in SSN.	S1, S3, S4
					Phone		Character	10	Y	Y	N	This element is in a choice gate with ForeignPhone. If data is present in this element, data cannot be present in ForeignPhone.	S3, S4
					ForeignPhone		Character	30	N	Y	N	This element is in a choice gate with Phone. If data is present in this element, data cannot be present in Phone.	S3, S4
					EmailAddress		Character	70	N	Y	N	Paid Preparer's Email Address	S4
					DatePrepared		Date	10	Y	Y	N	Date Paid Preparer prepared return. Format is YYYY-MM-DD.	S4
					SelfEmployed		Character	1	Y	Y	N	"X" if Paid Preparer is self employed.	S2

WH-1 File Upload Business Rules

Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeats ?	Contents	Err Nbr (see Note at bottom of page)
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grand child							
			Originator						N	N	N	This element is required. These are used for tracking MeF transmissions. Since this data is not likely to be available on an imaged return nor for file upload, default values are provided for the children below.	S1
				EFIN			Character	6	Y	N	N	"123456"	S1, S2
				Type			Character	3	Y	N	N	"ERO"	S1, S2
				PractitionerPin					N	Y	N		
					EFIN		Character	6	Y	Y	N	This is optional and not expected with WH-1 returns.	
					PIN		Character	5	Y	Y	N	This is optional and not expected with WH-1 returns.	
			SoftwareId				Character	10	N	N	N	This code is assigned by the IN DOR to software vendors whose software has passed certification as being able to create output that will successfully pass edits in our Electronic Returns Filing system and will submit data through the Modernized eFile system. This value should be set "SUBMITTER" for returns filed directly with the IN DOR through our direct electronic filing channels.	S1, S2
			SoftwareVersion				Character	20	N	Y	N	This element is optional and is not expected with WH-1 returns.	
			PINEnteredBy				Character	8	N	Y	N	This element is optional and is not expected with WH-1 returns.	
			SignatureOption				Character	45	N	Y	N	This element is optional and is not expected with WH-1 returns.	
			AmendedReturnIndicator				Character	1	Y	Y	N	This element is optional and is not expected with WH-1 returns. But if this is a refile because of a previous rejected return, then a value of "X" is placed in this element.	S2
			OriginalSubmissionId				Character	20	N	Y	N	This element is optional and is not expected with WH-1 returns. But this element is used for refile because of a previously rejected transmission and must contain value from the original transmission.	
			OriginalSubmissionDate				Date	10	Y	Y	N	This element is optional and is not expected with WH-1 returns. But this element is used for refile because of a previously rejected transmission and must contain value from the original transmission.	S4
			Return Type				Character	20	N	N	N	"WH-1"	S1, S2
			Filer						N	N	N		S1
				IndividualEntity								This element is in a choice gate with BusinessEntity. If data is present in this element, data cannot be present in BusinessEntity.	S3
					SSN		Character	9	Y	Y	N	This element is optional and is not expected with file uploaded WH-1 returns.	S4
				IndividualName					N	N	N		
						FirstName	Character	15	N	N	N	Individual Taxpayer's First Name	S1
						MiddleInitial	Character	1	Y	Y	N	Individual Taxpayer's Middle Initial	
						LastName	Character	25	N	N	N	Individual Taxpayer's Last Name	S1
						NameSuffix	Character	5	N	Y	N	Individual Taxpayer's Suffix	

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Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeats ?	Contents	Err Nbr (see Note at bottom of page)
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grand child							
				BusinessEntity								This element is in a choice gate with IndividualEntity. If data is present in this element, data cannot be present in IndividualEntity.	S3
					FEIN		Character	9	Y	Y	N	This element is optional and is not expected with file uploaded WH-1 returns.	S4
					BusinessName				N	N	N		
						BusinessNameLine1	Character	70	N	N	N	Business Taxpayer's Name	S1
						BusinessNameLine2	Character	70	N	Y	N	This element is not used.	
				Address					N	N	N		S1
					USAddress							This element is in a choice gate with ForeignAddress. If data is present in this element, data cannot be present in ForeignAddress.	S3
						AddressLine1	Character	30	N	N	N	US Taxpayer's Address Line 1	S1
						AddressLine2	Character	30	N	Y	N	US Taxpayer's Address Line 2	
						City	Character	20	N	N	N	US Taxpayer's City	S1
						State	Character	2	Y	N	N	US Taxpayer's State Code	S1, S2
						ZipCode	Character	9	N	N	N	US Taxpayer's 5 or 9 character Zip Code	S1, S4
						InCareOfName	Character	50	N	Y	N	This element is optional and is not expected with WH-1 returns.	
					ForeignAddress							This element is in a choice gate with USAddress. If data is present in this element, data cannot be present in USAddress.	S3
						AddressLine1	Character	30	N	N	N	Foreign Taxpayer's Address Line 1	S1
						AddressLine2	Character	30	N	Y	N	Foreign Taxpayer's Address Line 2	
						City	Character	20	N	N	N	Foreign Taxpayer's City	S1
						ProvinceOrState	Character	8	N	N	N	Foreign Taxpayer's Province or State Code	S1
						Country	Character	2	Y	N	N	Foreign Taxpayer's 2 Alpha Character Country Code	S1, S2
						PostalCode	Character	20	N	N	N	Foreign Taxpayer's Postal Code	S1, S4
						InCareOfName	Character	50	N	Y	N	This element is optional and is not expected with WH-1 returns.	
				DBAName					N	Y	N	This data may or may not be present on the WH-1. If there are two names in the Name and Address area, the second name is placed in this element.	

WH-1 File Upload Business Rules

Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeats ?	Contents	Err Nbr (see Note at bottom of page)
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grand child							
					BusinessNameLine1		Character	70	N	N	N	Taxpayer's "Doing Business As" Name	S1
					BusinessNameLine2		Character	70	N	Y	N	This element is not used.	
				StateID			Character	10	Y	N	N	Taxpayer's Indiana Taxpayer ID Number (TID)	S1, S4, R4
				LocNbr			Character	3	Y	N	N	Taxpayer's Location Number	S1, S4
			FilingMethodCd				Character	5	Y	N	N	This element is used to designate the return as filed electronically. Use value "ELF"	S1, S2
			ReturnSourceCd				Character	2	Y	N	N	This element is used to identify the filing channel through which the return came. Use the following values: "BU" - File Upload "MM" - Magnetic Media "MF" - Modernized eFile	S1, S2
			InputSourceMethodCd				Character	7	Y	N	N	"XML"	S1, S2
			FormVersionCode				Character	4	Y	N	N	"082008"	S1, S2
			PmtLocNbr				Character	13	Y	Y	N	Payment Locator Number - This optional element is only populated if data is present in either the StatePayment or ACHCreditInfo element of the FinancialTransaction element. File Upload transmissions will leave this element blank.	S4
			AccountID				Numeric	9	Y	Y	N	This element is optional and is not expected with file uploaded WH-1 returns.	S4
			CountyCd				Character	2	Y	Y	N	This element is optional and is not expected with file uploaded WH-1 returns.	S4
			TaxDistrictNbr				Character	5	Y	Y	N	This element is optional and is not expected with file uploaded WH-1 returns.	S4
			TaxTypeCd				Character	3	Y	N	N	"WTH"	S1, S2
			DLN									This element is in a choice gate with SubmissionID. SubmissionID is the choice that should be used with this transmission type. If data is present in this element, data cannot be present in SubmissionID.	S3
				DocLocNbr			Character	13	Y	N	N	Return's Document Locator Number	S1
				DocLocNbrOccur			Character	13	N	N	N	"0"	S1, S2
				WageStatementOccurID			Character	2	Y	Y	N	This element is optional and is not expected with file uploaded WH-1 returns.	
			SubmissionID				Character	47	N	Y	N	This element is optional in the schema, but it is required for file upload transmissions. It is in a choice gate with DLN. If data is present in this element, data cannot be present in DLN. For file upload transmissions, this element must contain the file name.	S1, S3
			ReturnDataState						N	N	N		S1
			FormWH-1						N	N	N		S1
				AmountByCounty					N	N	Y	This element repeats for each county breakdown reported on the WH-1. At least 1 is required	S1, S5
					CountyCd		Character	2	Y	N	N	2 Character County Code	S1, S2
					CountyWithheldAmt		Numeric	13	N	N	N	Amount withheld by this county	S1, S4, R1
				TaxWithheld			Numeric	13	N	N	N	Total State Tax Withheld	S1, S4, R2

WH-1 File Upload Business Rules

Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeats ?	Contents	Err Nbr
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grand child							(see Note at bottom of page)
				CountyTaxWithheld			Numeric	13	N	N	N	Total County Tax Withheld. This should equal the sum of all CountyWithheldAmt elements in the repeating element.	S1, S4 R1, R2
				AdvanceEICPaymentAmt			Numeric	13	N	Y	N	Indiana Advance EIC Payments	S4, R2
				SubtotAmountDue			Numeric	13	N	Y	N	(TaxWithheld + CountyTaxWithheld) - AdvanceEICCcreditAmt	S4, R2, R3
				LatePenAndIntAmount			Numeric	13	N	Y	N	Late Penalty and Interest	S4, R3
				EFTCreditAmt			Numeric	13	N	Y	N	EFT Credit Amount	S4, R3
				BalanceDueWithReturn			Numeric	13	N	N	N	(SubtotAmtDue + LatePemAndIntAmt) - EFTCreditAmt	S1, S4, R3
		BinaryAttachment							N	Y	Y	This element is optional and is not expected with file uploaded WH-1 returns. The children will not be defined here.	
	FinancialTransaction								N	Y	Y	This element is optional but it is required for WH-1 file upload transmitters submitting a payment. It would only be applicable if the WH-1 transaction include an ACH Debit or ACH Credit Payment request. File upload taxpayers, however, might transmit ACH Debit or ACH Credit payments using this schema, so the appropriate children will be defined below for those taxpayers. A payment may only cover a single return. One FinancialTransaction is required for each payment.	
		StatePayment							N	Y	Y	This element is a choice gate with DirectDepositRefund and ACHCreditInfo. However, DirectDepositRefund will not be accepted. Only this choice and ACHCreditInfo can be used by file upload filers and they are mutually exclusive. This choice is used for ACH Debit Payments. ACH Debits payments are not currently supported for file upload filing	S3
			Checking				Character	1	Y	N	N	This element is in a choice gate with Savings. If data is present in this element, data cannot be present in Savings. One or the other is required.	S3, S1
			Savings				Character	1	Y	N	N	This element is in a choice gate with Checking. If data is present in this element, data cannot be present in Checking. One or the other is required.	S3, S1
			RoutingTransitNumber				Numeric	9	Y	N	N	ABA Routing Transit Number	S1, S4
			BankAccountNumber				Character	17	N	N	N	Bank Account Number	S1
			PaymentAmount				Numeric	13	N	N	N	Payment Amount This amount should be the sum of AddendaRecord Subamounts	S1, S4, P2
			IdentificationNumber				Numeric	15	Y	N	N	This element is optional and will not be accepted with imaged nor bulk uploaded WH-1 returns. Since they will not be accepted, any children associated with them will not be defined here. This should match the PmtLocNbr in the Return.	S1
			AccountHolderName				Character	22	N	Y	N	This is the name of the holder of the bank account.	
			AccountHolderType				Numeric	1	Y	Y	N	This element is optional. It contains a "1" if the bank account holder is an individual and a "2" if the bank account holder is a business.	S2
			RequestedPaymentDate				Date	10	Y	Y	N	This is the date when the bank account should be debited for payment. The format is YYYY-MM-DD. It cannot be more than 45 days beyond the date of the transmission.	S4, P6

WH-1 File Upload Business Rules

Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeats ?	Contents	Err Nbr		
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grand child							(see Note at bottom of page)		
			AddendaRecord									At least one instance of this element is required for all ACH Debit payments. For Bulk Payments, there should be one instance corresponding to each instance of ReturnState	S1, P3		
				TaxpayerIdentification				Character	13	Y	N	N	This element is the taxpayer's Indiana Department of Revenue assigned 10 Character Taxpayer Identification Number (TID) concatenated with the Indiana Department of Revenue's assigned 3 character location number.	S1, S4, P7	
				TaxTypeCode				Character	5	Y	N	N	This element is required for ACH Debit Payments	S1	
					FTACode				Character	3	Y	N	N	The FTA Code for Withholding tax is "011". This element is required for all ACH Debit payments.	S1, S2
					StateTaxTypeCode				Character	2	Y	N	N	Indiana does not have a state tax type code for Withholding payments. The value "00" is required in this element for ACH Debit payments.	S1, S2
				TaxPeriodEndDate				Date	10	Y	N	N	This is always the last day of the month of the period for which the tax is due. It is formatted YYYY-MM-DD.	S1, S4	
				TXPAmount				Numeric		N	N	N	Although the schema defines this element as repeating, the Indiana Department of Revenue will not accept more than one occurrence. Indiana Department of Revenue will only accept the payment for total due.	S1, P4	
					SubAmountType				Character	1	Y	N	N	This element must contain a "T" for Total Due	S1, S2
					SubAmount				Numeric	13	N	N	N	This is the amount of the bulk payment that will be applied to this taxpayer's tax account for the indicated period. It will be applied to tax, penalty and interest as the Department deems appropriate.	S1, S4, P2
			RefundDirectDeposit										This element is optional and will not be accepted with file uploaded WH-1 returns. Since they will not be accepted, any children associated with them will not be defined here.	S3, P5	
			ACHCreditInfo										This element is a choice gate with StatePayment and DirectDepositRefund. However, DirectDepositRefund will not be accepted. Only this choice and StatePayment can be used by file upload filers and they are mutually exclusive. This choice is used for ACH Credit Payments. ACH Credit Payments are the only option currently supported for File Upload filers	S3	
			PaymentAmount				Numeric	13	N	N	N		Payment Amount This amount should be the sum of AddendaRecord Subamounts.	S1, S4, P2	
			IdentificationNumber				Numeric	15	Y	N	N		This element is the Indiana Department of Revenue assigned identification number. It would be the same number in the NACHA "6" record for the Individual Identification Number offset 40. For Indiana taxpayers using their Indiana Identification number please format as: - Filler Pic XX Value: 'IN' - TID Pic N(10) Value TID (Assigned by the Indiana Dept of Revenue) - Loc Pic N(3) Value Location # (Assigned by the Indiana Dept of Revenue)	S1, S4, P7	
			AddendaRecord						N	N	N		At least one instance of this element is required for all ACH Credit payments. For Bulk Payments, there should be one instance corresponding to each instance of ReturnState	S1, P3	

WH-1 File Upload Business Rules

Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeats ?	Contents	Err Nbr	
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grand child							(see Note at bottom of page)	
				TaxpayerIdentificaion			Character	13	Y	N	N	This element is the taxpayer's Indiana Department of Revenue assigned 10 Character Taxpayer Identification Number (TID) concatenated with the Indiana Department of Revenue's assigned 3 character location number.	S1, S4, P7	
				TaxTypeCode			Character	5	Y	N	N	This element is required for ACH Credit Payments	S1	
					FTACode			Character	3	Y	N	N	The FTA Code for Withholding tax is "011". This element is required for all ACH Credit payments.	S1, S2
					StateTaxTypeCode			Character	2	Y	N	N	Indiana does not have a state tax type code for Withholding payments. The value "00" is required in this element for ACH Credit payments.	S1, S2
				TaxPeriodEndDate			Date	10	Y	N	N	This is always the last day of the month of the period for which the tax is due. It is formatted YYYY-MM-DD.	S1, S4	
				TXPAmount			Numeric		N	N	N	Although the schema defines this element as repeating, the Indiana Department of Revenue will not accept more than one occurrence. Indiana Department of Revenue will only accept the payment for total due.	S1, P4	
					SubAmountType			Character	1	Y	N	N	This element must contain a "T" for Total Due	S1, S4
					SubAmount			Numeric	13	N	N	N	This is the amount of the bulk payment that will be applied to this taxpayer's tax account for the indicated period. It will be applied to tax, penalty and interest as the Department deems appropriate.	S1, S4, P2
		EstimatedPayments											This element is optional and will not be accepted with file uploaded WH-1 returns. Since they will not be accepted, any children associated with them will not be defined here.	S3, P5
Note:	Edits are performed in the order specified for each Data Element													

Err Nbr	Error Message	Severity	IN DOR Response
File Level Errors			
F1	The count of the number of returns contained in the File must agree with the value of the count element in the Transmission Manifest	Fatal	Reject Entire Submission File
F2	The sum of the PaymentAmounts for all FinancialTransactions must equal the TransmissionPaymentHash amount	Fatal	Reject Entire Submission File
Payment Level Errors			
P1	StatePayment Account cannot be specified as both a Checking and Savings	Fatal	Reject Offending Payment
P2	Payment Amount must be the sum of AddendaRecord Subamounts.	Fatal	Reject Offending Payment
P3	Only one AddendaRecord is required and allowed	Fatal	Reject Offending Payment
P4	Only one TXAmount is required and allowed	Fatal	Reject Offending Payment
P5	Only StatePayment or ACHCreditInfo is acceptable for WH-1 Return.	Fatal	Reject Offending Payment
P6	Date Value cannot be more than 45 days beyond the date Return was received	Fatal	Reject Offending Payment
P7	TaxpayerIdentification must match valid Taxpayer Account and Location	Fatal	Reject Offending Payment
Return Level Errors			
R1	CountyTaxWithheld must equal summation of CountyWithheldAmounts	Fatal	Reject Offending Return
R2	SubAmountDue must equal (TaxWithheld + CountyTaxWithheld) - AdvanceEICCreditAmt	Fatal	Reject Offending Return
R3	BalanceDueWithReturn must equal ((SubtotalAmtDue + LatePenAndIntAmt) - EFTCreditAmt)	Fatal	Reject Offending Return
R4	Taxpayer must use valid IN DOR Tax Identification Number	Fatal	Reject Offending Return
Schema Level Errors			
S1	Data Element is Required and must have either a Data Value or child Data Elements. Return Xpath to Data Element	Fatal	Reject Offending Return/Payment

S2	Data Value does not match Data Element Enumerations or specified default value. Return Xpath to Data Element and Data Value.	Fatal	Reject Offending Return/Payment
S3	Cannot specify multiple options for Choice Gate Data Element. Return Xpath to Choice Gate Parent Data Element..	Fatal	Reject Offending Return/Payment
S4	Data Value format does not conform to Data Element format (e.g. A non-numeric character was placed in a Data Element whose Data Type is Numeric; A Date value did not match the format specified for Dates). Return Xpath to Data Element and Data Value.	Fatal	Reject Offending Return/Payment
S5	Data Element is Optional and Repeating but at least one is required	Fatal	Reject Offending Return/Payment

Return Rejection	The IN DOR recognizes a 21 day grace period over which a Return may be corrected and refiled as of the original receipt date. In order to receive the grace, the AmendedReturnIndicator, OriginalSubmissionID, and OriginalSubmissionDate Data Elements must be used and the corrected Return must be received within 21 days of the original filing. There is no limit to the number of filing attempts but the Return must be successfully filed within the 21 day period or the receipt date will revert to the current date resulting in the potential for penalty and interest charges.
ACH Credit Rejection (individual Payments)	In the case of an ACHCreditInfo (ACH Credit) rejection in the current environment where the IN DOR requires separate payments for each return, the funds would be accepted from the bank and applied to the account specified in the ACH Transmission. It is unlikely that a penalty or interest charge would result solely from the rejection of the FinancialTransaction in the Upload File.
ACH Credit Rejection (Bulk Payments)	In the case of an ACHCreditInfo (ACH Credit) rejection in the future environment where the IN DOR allows a single bulk payment for a specified list of returns, the funds would be accepted from the bank however they would not be applied to the accounts specified in the FinancialTransaction. This would likely result in penalties and interest charges being applied to all accounts left unfunded on the due date.
ACH Debit Rejection	In the case of a StatePayment (ACH Debit) rejection, the funds will not be drawn from the specified bank account because the IN DOR would not be able to determine the tax account to which the payment was to be applied. This would likely result in the payment being late and subject to penalties and interest.

```
<?xml version="1.0" encoding="UTF-8"?>
<TrustTransmissionINWH-1 xmlns="http://www.irs.gov/efile"
xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
xsi:schemaLocation="http://www.irs.gov/efile
P:\Schema\IDOR\IDORSchmaRtn2008V1.1\INTrust\TrustTransmissionINWH-
1.xsd">
```

```
<TransmissionHeader>
  <TransmissionId>String</TransmissionId>
  <Timestamp>2001-12-17T09:30:47.0Z</Timestamp>
  <VendorCd>1234567</VendorCd>
  <ProcessType>T</ProcessType>
</TransmissionHeader>
<TransmissionManifest count="2">
  <TransmissionPaymentHash>3.14</TransmissionPaymentHash>
</TransmissionManifest>
<ReturnState stateSchemaVersion="String">
```

```
<ReturnHeaderState binaryAttachmentCount="0">
```

```
<Jurisdiction>IN</Jurisdiction>
<Timestamp>2009-02-10</Timestamp>
<TaxPeriodBeginDate>2009-01-01</TaxPeriodBeginDate>
<TaxPeriodEndDate>2009-01-31</TaxPeriodEndDate>
<TaxYear>2009</TaxYear>
<PreparerFirm>
```

This group is required for all Submission Files.

This group is required for all Submission Files.

This group is required for all Submission Files.

This group is required for all Submission Files. There must be at least 1 instance but multiple instances are allowed when filing for multiple locations (same StateID, multiple LocNbr's) or multiple Taxpayers (multiple StateID's, multiple LocNbr's)

binaryAttachmentCount must be set to "0" because there are no supporting documents required for the WH-1 return.

Optional Data Elements have been omitted.

This section should be filled in by a Service Provider

<EIN>000000000</EIN>
 <PreparerFirmBusinessName>
 <BusinessNameLine1>A A</BusinessNameLine1>
 <BusinessNameLine2>A A</BusinessNameLine2>
 </PreparerFirmBusinessName>

<PreparerFirmUSAddress>
 <AddressLine1>A A</AddressLine1>
 <AddressLine2>A A</AddressLine2>
 <City>A A</City>
 <State>AL</State>
 <ZIPCode>000000000</ZIPCode>

<PreparerFirmForeignAddress>
 <AddressLine1>A A</AddressLine1>
 <AddressLine2>A A</AddressLine2>
 <City>A A</City>
 <ProvinceOrState>AL</ProvinceOrState>
 <Country>AL</Country>
 <PostalCode>000000000</PostalCode>
 </PreparerFirmForeignAddress>

</PreparerFirm>
 <Preparer>
 <Name>A A</Name>
 <SSN>000000000</SSN>
 <Phone>0000000000</Phone>
 <EmailAddress>person_name@serviceprovider.com</EmailAddress>
 <DatePrepared>2009-02-10</DatePrepared>
 <SelfEmployed>X</SelfEmployed>
 </Preparer>
 <Originator>
 <EFIN>123456</EFIN>

who is filing on behalf of a client employer.

Use this format for US-based Firms

The Address formats
 are mutually exclusive.
 The Preparer Firm is
 either US-based or
 Foreign-based.

Use this format for Foreign-based Firms

This section identifies the person the Indiana
 Department of Revenue should contact should we
 have questions about the preparation of this return.

Use Default Values as indicated. Optional Data
 Elements have been omitted.

<Type>ERO</Type> </Originator> <SoftwareId>SUBMITTER</SoftwareId> <AmendedReturnIndicator>X</AmendedReturnIndicator> <OriginalSubmissionId>00000000000000000000</OriginalSubmissionId> <OriginalSubmissionDate>2009-02-09</OriginalSubmissionDate> <ReturnType>WH-1</ReturnType> <Filer>	Use Default Values as indicated. Optional Data Elements have been omitted. Use AmendedReturnIndicator, OriginalSubmissionId, and OriginalSubmissionDate if this return was previously filed and rejected by the Indiana Department of Revenue.	
<IndividualEntity> <SSN>000000000</SSN> <IndividualName> <FirstName>A A</FirstName> <MiddleInitial>A</MiddleInitial> <LastName>A A</LastName> <NameSuffix>JR</NameSuffix> </IndividualName> </IndividualEntity> <BusinessEntity> <FEIN>000000000</FEIN> <BusinessName> <BusinessNameLine1>A A</ BusinessNameLine1> < BusinessNameLine2>A</ BusinessNameLine2> </BusinessName> </BusinessEntity>	The Taxpayer is either an Individual (sole proprietor) or a Corporate (partnership or corporation) Entity. The Entities are mutually exclusive.	
<Address> <USAddress> <AddressLine1>A A</AddressLine1> <AddressLine2>A A</AddressLine2> <City>A A</City>	The Address formats are mutually exclusive. The Filer is either US-based or Foreign-	

<pre> <State>AL</State> <ZIPCode>000000000</ZIPCode> <InCareOfName>String</InCareOfName> </USAddress> <ForeignAddress> <AddressLine1>A A</AddressLine1> <AddressLine2>A A</AddressLine2> <City>A A</City> <Province>AL</Province> <Country>AL</Country> <PostalCode>000000000</PostalCode> <InCareOfName>String</InCareOfName> </ForeignAddress> </pre>	based.	
<pre> </Address> <StateID>0123456789</StateID> <LocNbr>000</LocNbr> </Filer> <FilingMethodCd>ELF</FilingMethodCd> <ReturnSourceCd>BU</ReturnSourceCd> <InputSourceMethodCd>XML</InputSourceMethodCd> <FormVersionCode>String</FormVersionCode> <TaxTypeCd>WTH</TaxTypeCd> <SubmissionID></SubmissionID> </ReturnHeaderState> <ReturnDataState> <FormWH1> <AmountByCounty> <CountyCd>00</CountyCd> <CountyWithheldAmt>3.14</CountyWithheldAmt> </AmountByCounty> </pre>		Use this format for Foreign-based Filers.
	Optional Data Elements have been omitted.	
	Use Default Values as indicated. Optional Data Elements have been omitted.	
	This group should repeat once for every county for which tax was withheld from an employee. Use numeric County Codes from Appendix B for CountyCd Data Elements.	

<TaxWithheld>3.14</TaxWithheld>
 <CountyTaxWithheld>3.14</CountyTaxWithheld>

 <AdvanceEICPaymentAmt>3.14</AdvanceEICPaymentAmt>
 <SubtotAmountDue>3.14</SubtotAmountDue>

 <LatePenAndIntAmount>3.14</LatePenAndIntAmount>
 <EFTCreditAmt>3.14</EFTCreditAmt>
 <BalanceDueWithReturn>3.14</BalanceDueWithReturn>

 </FormWH1>
 </ReturnDataState>
 </ReturnState>
 <FinancialTransaction>
 <ACHCreditInfo>
 <PaymentAmount>3.14</PaymentAmount>
 <IdentificationNumber>1234567890</IdentificationNumber>
 <RequestedPaymentDate>2009-02-09</RequestedPaymentDate>
 <AddendaRecord>
 <TaxpayerIdentification>String</TaxpayerIdentification>
 <TaxTypeCode>
 <FTACode>011</FTACode>
 <StateTaxTypeCode>00</StateTaxTypeCode>
 </TaxTypeCode>
 <TaxPeriodEndDate>2009-01-31</TaxPeriodEndDate>
 <TXPAmount>
 <SubAmountType>T</SubAmountType>
 <SubAmount>3.14</SubAmount>
 </TXPAmount>

This amount must be equal to the sum of all <AmountByCounty><CountyWithheldAmt>s.		
This amount must be equal to (<TaxWithheld + CountyTaxWithheld>) - <AdvanceEICPaymentAmt>		
This amount must be equal to (<SubtotalAmountDue> + <LatePenAndIntAmount>) - <EFTCreditAmt>		
The ACH Credit is the only payment method currently available for File Upload filing.	ACHCreditInfo defines the process where the Taxpayer tell the Indiana Department of Revenue that they have sent the money to the Department's account using credentials already supplied to them for this purpose.	There must be one <FinancialTransaction> for each <ReturnState> There must be one <AddendaRecord> for each <FinancialTransaction>



</AddendaRecord>
</ACHCreditInfo>
</FinancialTransaction>
</TrustTransmissionINWH-1>

WH-1 Electronic Filing Requirements

APPENDIX A - POSTAL ABBREVIATIONS AND NUMERIC CODES

	ABBR.	NUM. CODE		ABBR.	NUM. CODE
ALABAMA	AL	01	MONTANA	MT	30
ALASKA	AK	02	NEBRASKA	NE	31
ARIZONA	AZ	04	NEVADA	NV	32
CALIFORNIA	CA	06	NEW HAMPSHIRE	NH	33
COLORADO	CO	08	NEW JERSEY	NJ	34
CONNECTICUT	CT	09	NEW MEXICO	NM	35
DELAWARE	DE	10	NEW YORK	NY	36
DISTRICT OF COLUMBIA	DC	11	NORTH CAROLINA	NC	37
FLORIDA	FL	12	NORTH DAKOTA	ND	38
GEORGIA	GA	13	OHIO	OH	39
HAWAII	HI	15	OKLAHOMA	OK	40
IDAHO	ID	16	OREGON	OR	41
ILLINOIS	IL	17	PENNSYLVANIA	PA	42
INDIANA	IN	18	RHODE ISLAND	RI	44
IOWA	IA	19	SOUTH CAROLINA	SC	45
KANSAS	KS	20	TENNESSEE	TN	47
KENTUCKY	KY	21	TEXAS	TX	48
LOUISIANA	LA	22	UTAH	UT	49
MAINE	ME	23	VERMONT	VT	50
MARYLAND	MD	24	VIRGINIA	VA	51
MASSACHUSETTS	MA	25	WASHINGTON	WA	53
MICHIGAN	MI	26	WEST VIRGINIA	WV	54
MINNESOTA	MN	27	WISCONSIN	WI	55
MISSISSIPPI	MS	28	WYOMING	WY	56
MISSOURI	MO	29			

TERRITORIES AND POSSESSIONS

AMERICAN SAMOA	AS
CANAL ZONE	CZ
FED STATES OF MICRONESIA	FM
GUAM	GU
MARIANAS ISLANDS	CM
MARSHALL ISLANDS	MH
PUERTO RICO	PR
PALAU	PW
VIRGIN ISLANDS	VI

CANADIAN PROVINCES

ALBERTA	AB
BRITISH COLUMBIA	BC
MANITOBA	MB
NEW BRUNSWICK	NB
NEWFOUNDLAND/LABRADOR	NL
NORTHWEST TERRITORIES	NT
NOVA SCOTIA	NS
NUNAVUT	NU
ONTARIO	ON
PRINCE EDWARD ISLAND	PE
PROVINCE OF QUEBEC	QC
SASKATCHEWAN	SK
YUKON TERRITORY	YT

WH-1 Electronic Filing Requirements

APPENDIX B – Indiana County Codes

01 ADAMS	47 LAWRENCE
02 ALLEN	48 MADISON
03 BARTHOLOMEW	49 MARION
04 BENTON	50 MARSHALL
05 BLACKFORD	51 MARTIN
06 BOONE	52 MIAMI
07 BROWN	53 MONROE
08 CARROLL	54 MONTGOMERY
09 CASS	55 MORGAN
10 C LARK	56 NEWTON
11 CLAY	57 NOBLE
12 CLINTON	58 OHIO
13 CRAWFORD	59 ORANGE
14 DAVIESS	60 OWEN
15 DEARBORN	61 PARKE
16 DECATUR	62 PERRY
17 DEKALB	63 PIKE
18 DELAWARE	64 PORTER
19 DUBOIS	65 POSEY
20 ELKHART	66 PULASKI
21 FAYETTE	67 PUTNAM
22 FLOYD	68 RANDOLPH
23 FOUNTAIN	69 RIPLEY
24 FRANKLIN	70 RUSH
25 FULTON	71 ST. JOSEPH
26 GIBSON	72 SCOTT
27 GRANT	73 SHELBY
28 GREENE	74 SPENCER
29 HAMILTON	75 STARKE
30 HANCOCK	76 STEUBEN
31 HARRISON	77 SULLIVAN
32 HENDRICKS	78 SWITZERLAND
33 HENRY	79 TIPPECANOE
34 HOWARD	80 TIPTON
35 HUNTINGTON	81 UNION
36 JACKSON	82 VANDERBURGH
37 JASPER	83 VERMILLION
38 JAY	84 VIGO
39 JEFFERSON	85 WABASH
40 JENNINGS	86 WARREN
41 JOHNSON	87 WARRICK
42 KNOX	88 WASHINGTON
43 KOSCIUSCO	89 WAYNE
44 LAGRANGE	90 WELLS
45 LAKE	91 WHITE
46 LAPORTE	92 WHITLEY